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housing interposed between said bench supports and means fixing said ballast housing to said bench supports in removable relationship thereto, wherein said bench supports cradle a bench in removable overlying relationship thereto, said bench provided with illumination means for tanning, and wherein said bench supports fasten to a canopy and a pair of posts project upwardly from said bench supports in frictional telescoping relationship, said posts including a pivot that supports a link operatively coupled to said canopy and adapted to allow said link and said canopy to move from a first open position wherein a tanner can lie on the bed to a second closed position where said canopy is in overlying relationship with respect to said bed and said tanner, and gas shock means operatively coupled with said link and said post in a path of heat radiation whereupon gas within said shock elevates in temperature upon utilization of said bed increasing the effectiveness of said gas shock;

said canopy operatively connected to said bench by removeable attachment means, said canopy provided with illumination means for tanning; and

knock-down coupling means for assembling said components into an operational tanning bed.

#### REMARKS

The Office Action dated March 12, 2002 has been received, its contents carefully noted, and the applied citations thoroughly considered. All rejections are respectfully traversed by virtue of the foregoing revisions and ensuing remarks. Undersigned also acknowledges and appreciates the courtesies extended by the Examiner in recent discussions. These remarks will generally follow the Office Action's sequence: